

**Application to Increase Rates****Public Service Commission of Wisconsin**

P.O. Box 7854

Madison, WI 53707-7854

3026 (8-2-2000)

(Filling this form out is in accordance with Wis. Stat. § 196.23)

The Public Service Commission of Wisconsin does not discriminate on the basis of disability in the provision of programs, services, or employment. If you are speech, hearing, or visually impaired and need assistance, call (608) 266-5481 or TTY (608) 267-1479. We will try to find another way to get the information to you in a usable form.

Name of Utility:

WINDSOR SANITARY DISTRICT NUMBER ONE

Type of rate increase requested:

☒ Water☐ Sewer☐ Both

Reason for rate increase request:

Contact Personnel Information

	Utility	Consultant
Name	WINDSOR SANITARY DISTRICT NUMBER ONE	
Contact Person (1)	Mr. Kenneth Womack	
Contact Person (2)	Mr. Rober Kaufman	
Street or P.O. Box	6716 Park St., PO Box 473	
City and Zip Code	Windsor, 53598	
County or Counties	Dane	
Telephone Number (1)	608-846-5464	
Telephone Number (2)	608-846-4767	
E-Mail Address	kaufmanr@mbegcpas.com	
Fax Number	608-846-4767	
Best Hours between 7:30 am & 5:00 pm	9am-11am, 1pm-3pm	
Days Available (Check)	<input checked="" type="checkbox"/> M <input checked="" type="checkbox"/> T <input checked="" type="checkbox"/> W <input checked="" type="checkbox"/> Th <input checked="" type="checkbox"/> F	<input type="checkbox"/> M <input type="checkbox"/> T <input type="checkbox"/> W <input type="checkbox"/> Th <input type="checkbox"/> F

Robert W Kaufman

12/8/2009

Name of Person Submitting this Application

Date

Accountant

Title

 Public Service Commission of Wisconsin
 RECEIVED: 08/18/2009 11:55:04 AM

WINDSOR SANITARY DISTRICT NUMBER ONE

Telephonic Hearing Information

Requests to increase rates require Commission approval. Pursuant to state statutes, a rate increase can only be authorized after public hearing. Municipal utilities are encouraged to hold telephonic hearings. A telephonic hearing is much like a hearing held in Madison except that the utility, Commission staff, the utility's consultant (if applicable), and customers participate via speaker phone from their respective locations. Telephonic hearings are advantageous for both the utility and its customers. Customers have an opportunity to participate with greater ease than afforded by a hearing held at the Commission's offices in Madison. Additionally, the time utility personnel are away from the office is significantly reduced.

In order to participate in a telephonic hearing, the utility must have a location which is handicapped accessible with a capacity of at least 10-15 persons. The utility also needs a speaker phone workable in the room in which the hearing is to be held. FAX and copy machines are also required. The FAX and copiers do not need to be located in the hearing room or even the building in which the hearing is to be held; however, the utility must have ready access. More details will be provided concerning scheduling and administering the telephonic hearing when Commission staff has completed processing your application to increase rates.

Please check one of the following:

- ☒ **Yes**, the utility can arrange a site for a telephonic hearing, either at the utility or at an alternate site. *(Please specify the site including building name, address, room number, and telephone number for the room in the space below.)*
- | |
|-------------------------------------|
| Windsor Sanitary District #1 Office |
| Room Number or Name |
| 6716 Park St., Windsor WI 53596 |
| 608-846-5464 |
- ☐ **No**, it is not feasible for our utility to host a telephonic hearing. We request that the hearing be scheduled in Madison. *(Please provide your specific reasons in the space below.)*
- | |
|--|
| |
|--|

WINDSOR SANITARY DISTRICT NUMBER ONE

Provide consumption data for the four largest customers in each customer class:

1. List the billed units consistent with Mg-1 in your green tariff sheets.

Select One
<p style="text-align: center;"> <input type="radio"/> 100 Cubic Feet (CCF'S) <input checked="" type="radio"/> 1,000 Gallons (000 gallons) </p>

2. During the last 12-month period, list the highest consumption billed each of the four largest customers in each class.

3. List the billing period date that the consumption was billed.

LISTING OF LARGEST CUSTOMERS BILLED					
Customer Name	Class	Meter Size	Billing Date	Billed Consumption	
Parkside LLC	Res.	1" ▼	12/31/2008	252,000	
Parkside LLC	Res.	1" ▼	12/31/2008	187,000	
Parkside LLC	Res.	1" ▼	12/31/2008	185,000	
Parkside LLC	Res.	1" ▼	12/31/2008	181,000	
Walgreens #43679	Com.	3" ▼	12/31/2008	1,421,000	
Windsor Super 8 Motel	Com.	2" ▼	12/31/2008	1,368,000	
Windsor Commons LLC	Com.	2" ▼	12/31/2008	1,209,000	
Vern Acker	Com.	5/8" ▼	12/31/2008	737,000	
Clack Corp	Ind.	2" ▼	12/31/2008	3,155,000	
Clack Corp	Ind.	2" ▼	12/31/2008	1,867,000	
Neesvigs Inc	Ind.	2" ▼	12/31/2008	841,000	
Neesvigs Inc	Ind.	2" ▼	12/31/2008	108,000	
Windsor Grade School	P.A.	1 1/2" ▼	12/31/2008	608,000	
US Post Office	P.A.	5/8" ▼	12/31/2008	15,000	
	P.A.	1" ▼			
	P.A.	1" ▼			

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE

WATER UTILITY CONSUMER ANALYSIS

Insert Number of Billings per Year (if different)====>			4		Actual Latest 12 Months Ending:		December 31, 2008					
Authorized Rates			<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Public Authority</u>		<u>Total</u>	
Volume Charges:			<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>
<u>Gallons</u>	<u>Per 1,000 Gallons</u>											
FIRST	30,000	\$0.96	30,000	\$28,800	26,526	\$25,465	6,836	\$6,563	623	\$598	63,985	\$61,426
NEXT	170,000	\$0.85	21,039	17,883		0		0	0	0	21,039	17,883
NEXT		\$0.00	0	0	0	0	0	0	0	0	0	0
OVER	200,000	\$0.67		0		0	0	0	0	0	0	0
SUBTOTALS			51,039	\$46,683	26,526	\$25,465	6,836	\$6,563	623	\$598	85,024	\$79,309
Meter Charges:			<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	
<u>Meter</u>	<u>Each</u>		<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>
<u>Size</u>	<u>Billing</u>		<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>
5/8"	\$19.82		803	\$63,662	41	\$3,250	1	\$79	1	\$79	846	\$67,070
3/4"	\$19.82		0	0	0	0	0	0	0	0	0	0
1"	\$28.82		19	2,190	25	2,882	0	0	0	0	44	5,072
1 1/4"	\$0.00		0	0	0	0	0	0	0	0	0	0
1 1/2"	\$43.24		0	0	9	1,557	1	173	1	173	11	1,903
2"	\$79.27		0	0	8	2,537	4	1,268	0	0	12	3,805
2 1/2"	\$0.00		0	0	0	0	0	0	0	0	0	0
3"	\$115.31		0	0	3	1,384	0	0	0	0	3	1,384
4"	\$180.16		0	0	1	721	0	0	0	0	1	721
6"	\$234.20		0	0	1	937	0	0	0	0	1	937
8"	\$0.00		0	0	0	0	0	0	0	0	0	0
10"	\$0.00		0	0	0	0	0	0	0	0	0	0
12"	\$0.00		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			822	\$65,852	88	\$13,268	6	\$1,520	2	\$252	918	\$80,892
Surcharges, etc.				\$761		\$236		\$0		\$0		\$997
Total Revenues Per Analysis				\$113,296		\$38,969		\$8,083		\$850		\$161,198
Total Actual Billed Revenues				\$113,453		\$37,914		\$6,772		\$797		\$158,936
Dollar Variance				(\$157)		\$1,055		\$1,311		\$53		\$2,262
Percent Variance (B)				-0.14%		2.71%		16.22%		6.24%		1.40%

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 18.

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE

WATER UTILITY CONSUMER ANALYSIS

Estimated For Test Year 2010

Insert Number of Billings per Year (if different)====> 4

Authorized Rates			<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Public Authority</u>		<u>Total</u>	
Volume Charges:			<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>
<u>Gallons</u>	<u>Per 1,000 Gallons</u>											
FIRST	30,000	\$0.96	30,000	\$28,800	27,789	\$26,677	6,533	\$6,272	609	\$585	64,931	\$62,334
NEXT	170,000	\$0.85	21,175	17,999	0	0	0	0	0	0	21,175	17,999
NEXT	0	\$0.00		0	0	0	0	0	0	0	0	0
OVER	200,000	\$0.67	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			51,175	\$46,799	27,789	\$26,677	6,533	\$6,272	609	\$585	86,106	\$80,333

Meter Charges:			<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	
<u>Meter</u>	<u>Each</u>	<u>No. of</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>
<u>Size</u>	<u>Billing</u>	<u>Meters</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>
5/8"	\$19.82	863		\$68,419	41	\$3,250	1	\$79	1	\$79	906	\$71,827
3/4"	\$19.82	0		0	0	0	0	0	0	0	0	0
1"	\$28.82	20		2,306	25	2,882	0	0	0	0	45	5,188
1 1/4"	\$0.00	0		0	0	0	0	0	0	0	0	0
1 1/2"	\$43.24	0		0	9	1,557	1	173	1	173	11	1,903
2"	\$79.27	0		0	8	2,537	4	1,268	0	0	12	3,805
2 1/2"	\$0.00	0		0	0	0	0	0	0	0	0	0
3"	\$115.31	0		0	3	1,384	0	0	0	0	3	1,384
4"	\$180.16	0		0	1	721	0	0	0	0	1	721
6"	\$234.20	0		0	1	937	0	0	0	0	1	937
8"	\$0.00	0		0	0	0	0	0	0	0	0	0
10"	\$0.00	0		0	0	0	0	0	0	0	0	0
12"	\$0.00	0		0	0	0	0	0	0	0	0	0
SUBTOTALS			883	\$70,725	88	\$13,268	6	\$1,520	2	\$252	979	\$85,765

Surcharges, etc.	\$660	\$183	\$7	\$0	\$850
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Total Revenues Per Analysis	\$118,184	\$40,128	\$7,799	\$837	\$166,948
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Estimated Customer Growth for the Test Year:

<u>Customer Class</u>	<u>Number of Customers</u>	<u>Meter Sizes</u>
Residential	883	
Commercial	88	
Industrial	6	
Public Auth.	2	
Total	979	

Provide explanations for any unusual growth in customers projected for the test year.
For example, a new subdivision that will include 25 residential homes.

Provide details for any increase or decrease for large customers and the consumption effect by customer class.

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE**PUBLIC FIRE PROTECTION REVENUE (SUMMARY)**

Estimated for Test Year 2010

1.	MUNICIPAL CHARGE		
	Based upon Mains and Hydrants:		
	Estimated Test Year Revenue	(Per Attachment 5)	\$99,932
2.	MUNICIPAL CHARGE		
	Based upon a Flat Charge to Municipality:		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
3.	DIRECT CHARGE TO CUSTOMERS		
	Based upon Equivalent Meters or Equivalent Services:		
	Estimated Test Year Revenue	(Per Attachment 5)	\$93,678
4.	DIRECT CHARGE TO CUSTOMERS		
	Based upon a Direct Charge Method other than in number 3 above:		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	Note: Detail Must be Submitted to PSC Supporting this Method.		
5.	CHARGES TO WHOLESALE CUSTOMERS		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
6.	OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION		
	Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1)		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE		<u><u>\$193,610</u></u>

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE**PUBLIC FIRE PROTECTION REVENUE (SUPPORTING DETAIL)**

Estimated For Test Year 2010

Part One: MUNICIPAL CHARGE

Based upon Mains and/or Hydrants:

	<u>Mains Inches & Larger</u>	<u>Number of Hydrants</u>	<u>Dollar Amount</u>
Base Units and Charge (Per tariff schedule)	0 feet	201 hyd	\$98,465
Balance - 12/31/2008	0	201	
2009 NET additions	0	3	
1/2 of test year 2010 NET Routine units added	0	0	
All of Test Year 2010 Major Units Added	0	0	
Test Year Average Units	0	204	
Test Year Units Over Base Units	0 feet	3 hyd	
times Authorized Rates per Unit (per tariff schedule)	\$0.00	\$489.00	
Increase in Revenue Over Base Amount	\$0	\$1,467	\$1,467
Estimated Total Test Year Revenue			\$99,932

Part Two: DIRECT CHARGE TO CUSTOMERS

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different		4		
<u>Meter Size</u>	<u>Authorized Rate</u>	<u>Average No. of Meters (per Attachment 3)</u>	<u>Annual Revenue</u>	
5/8"	\$21.65	906	\$78,460	
3/4"	\$21.65	0	\$0	
1"	\$31.47	45	\$5,665	
1 1/4"	\$0.00	0	\$0	
1 1/2"	\$47.22	11	\$2,078	
2"	\$86.56	12	\$4,155	
2 1/2"	\$0.00	0	\$0	
3"	\$125.92	3	\$1,511	
4"	\$196.74	1	\$787	
6"	\$255.75	1	\$1,023	
8"	\$0.00	0	\$0	
10"	\$0.00	0	\$0	
12"	\$0.00	0	\$0	
SUBTOTALS		979	\$93,678	
Surcharges or Rounding			\$0	
CALCULATED ANNUAL REVENUE				\$93,678

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE**PRIVATE FIRE PROTECTION REVENUE**

Estimated For Test Year 2010

Insert Billings per Year if Different **4**

Fire Connections:	Connection Size	Average Number of Connections Each Billing	Annually	Authorized Rates	Annual Revenue
	2" or smaller	1	4	\$15.00	\$60
	3"	0	0	\$0.00	\$0
	4"	0	0	\$0.00	\$0
	6"	7	28	\$108.00	\$3,024
	8"	10	40	\$206.00	\$8,240
	10"	3	12	\$300.00	\$3,600
	12"	0	0	\$0.00	\$0
	14"	0	0	\$0.00	\$0
	16"	0	0	\$0.00	\$0
		<u>21</u>	<u>84</u>		

Total Connection Revenue \$14,924

General Service Branches Off The Private Fire Connections	Meter Sizes	Average Number of Meters Each Billing	Annually	Authorized Rates	Annual Amount
	5/8"	9	36	\$19.82	\$714
	3/4"	0	0	\$19.82	\$0
	1"	3	12	\$28.82	\$346
	1 1/4"	0	0	\$0.00	\$0
	1 1/2"	3	12	\$43.24	\$519
	2"	8	32	\$79.27	\$2,537
	2 1/2"	0	0	\$0.00	\$0
	3"	0	0	\$115.31	\$0
	4"	0	0	\$180.16	\$0
	6"	0	0	\$234.20	\$0
	8"	0	0	\$0.00	\$0
		<u>23</u>	<u>92</u>		

Total General Branch Connection Revenues \$4,116

If Applicable, the Authorized Credit is Usually 30% of Total General Branch Revenues.
 (However, the credit may be at a different percentage or if N/A, enter zero)

Insert Authorized Credit in this box if different :**30%****(\$1,235)**

Total Estimated Test Year Revenue (Connection Revenue less Credit Amount)

\$13,689

WINDSOR SANITARY DISTRICT NUMBER ONE

OPERATING REVENUES

Estimated For Test Year 2010

Account Number	Description	2006	2007	2008	Estimate 2009	Test Year 2010
460	Unmetered Sales to General Customers					
	Residential	\$1,065	\$1,232	\$500	\$532	\$550
	Commercial	0	0	0	0	0
	Industrial	0	0	0	0	0
	Total unmetered sales	\$1,065	\$1,232	\$500	\$532	\$550
461	Metered Sales to General Customers					
	Residential	\$101,268	\$108,087	\$113,453	\$114,610	\$118,184 (A)
	Commercial	30,580	34,990	37,914	39,810	40,128 (A)
	Industrial	6,757	6,333	6,772	6,724	7,799 (A)
	Total metered sales	\$138,605	\$149,410	\$158,139	\$161,144	\$166,111
462	Private fire protection service	\$11,902	\$13,164	\$13,164	\$13,164	\$13,689 (B)
463	Public fire protection service	15,434	43,436	98,465	47,275	193,610 (C)
464	Other sales to public authorities	805	733	797	767	837 (A)
465	Sales to irrigation customers	0	0	0	0	0
466	Sales for resale	0	0	0	0	0
467	Interdepartmental sales	0	0	0	0	0
	Total sales of water	\$167,811	\$207,975	\$271,065	\$222,882	\$374,797
	Other Operating Revenues:					
470	Forfeited discounts	\$673	\$868	\$1,023	\$588	\$0
474	Other water revenues	52,852	65,202	72,915	65,626	0
475	Amortization of construction grants	0	0	0	0	0
	Total other operating revenues	\$53,525	\$66,070	\$73,938	\$66,214	\$0
	Total Operating Revenues	\$221,336	\$274,045	\$345,003	\$289,096	\$374,797

NOTE: (A) 2010test year General Service Revenue estimates must come from ATTACHMENT 3.
(B) 2010test year Private Fire Protection Revenue estimates must come from ATTACHMENT 6.
(C) 2010test year Public Fire Protection Revenue estimates must come from ATTACHMENT 4.

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE**Taxes (Account 408)**
Estimated For Test Year 2010**Instructions for Taxes (Account 408)**

The summary should be completed as follows:

- 1) For the years 2007 and 2008 the information is from the PSC Annual Reports, page W-6.
- 2) For Estimated 2009 and Test Year 2010, the Property Tax Equivalent must agree with the Property Tax Equivalent Computation on Attachment 9.
- 3) If the sewer department DOES NOT USE the meter reading of the water utility for determining the sewer bill, then the Meter Balance allocation should not be deducted. **Insert if other than 50%. ==>**

50

<u>Description</u>	<u>Instructions Reference</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	\$0	\$0	\$0	\$0
Less: Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	\$0	\$0	\$0	\$0
Net Property Tax Equivalent-Water Utility		\$0	\$0	\$0	\$0
Social Security Taxes	1)	\$3,516	\$3,503	\$3,505	\$3,510
PSC Remainder Assessment Tax	1)	\$244	\$281	\$300	\$325
Other (specify):	1)	\$0	\$0	\$0	\$0
Total Taxes		<u>\$3,760</u>	<u>\$3,784</u>	<u>\$3,805</u>	<u>\$3,835</u>

WINDSOR SANITARY DISTRICT NUMBER ONE

Property Tax Equivalent Computation

Estimated For Test Year 2010

Instructions (Instr.) for the Property Tax Equivalent Computation

- For the years 2007-2008, use actual information reported in the PSC Annual Reports.
- For estimated 2009 and test year 2010:**
 - Plant - January 1 must come from Attachment 11.
 - Major Plant Additions are included for the Test Year for rate case purposes.(Utility/Municipal Financed Plant) and Attachment 11a (Contributed Plant)
 - Construction Work In Progress (CWIP) and Plant Held for Future Use - January 1; Excluding any amount included as Major Plant Additions in Test Year.
 - Materials and Supplies - January 1 must come from Attachment 13.
 - Plant Outside Limits-January 1 - State the basis for any change from prior year.
 - The utility must state what assumptions it made with regard to projecting the tax rates and assessment ratio.
- If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2) [formerly § 66.069 (1)(c)], then place that amount on this line. If no authorization, leave blank.
- If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2), then that amount is the tax equivalent payable for the current year. If not, then the tax equivalent payable for the current year is the larger of either the tax equivalent computed for the current year or the 1994 tax equivalent payable in 1995.
- The property tax equivalent is not applicable to Water Sanitary Districts.

Description	Instr.	Actual 2007	Actual 2008	Estimate 2009	Test Year 2010
Add:					
Utility Plant - January 1	1)	\$0	\$0		
Utility/Municipal Financed Plant - January 1	2a)			\$0	\$0
Contributed Plant - January 1	2a)			\$0	\$0
Major Plant Additions in Test Year	2b)				\$0
CWIP & Held for Future Use - January 1	2c)			\$0	\$0
Materials & Supplies - January 1	1,2d)	\$22,152	\$26,411	\$25,018	\$25,000
Less: Plant Outside Limits - January 1	1,2e)	\$0	\$0	\$0	\$0
Net Taxable Plant		\$22,152	\$26,411	\$25,018	\$25,000
Assessment Ratio (show as a decimal)	1,2f)	0.0000	0.0000	0.0000	0.0000
Assessed Plant Value		\$0	\$0	\$0	\$0
Current Year Net Local & Schools (L&S)					
Mill Rate (Line R below)	1,2f)	0.000000	0.000000	0.000000	0.000000
Tax Equivalent Computed for the Current					
Year (Plant Value times L&S Rate/1000)	1,3	\$0	\$0	\$0	\$0
1994 Tax Equivalent Payable in 1995	1	\$0	\$0	\$0	\$0
Tax Equivalent Authorized by Municipality	1,3				
Tax Equivalent Payable for the Current Year	1,4	\$0	\$0	\$0	\$0

	Line	Actual 2007 Total	Actual 2008 Total	Estimate 2009 Total	Test Year 2010 Total
Mill Rate Detail	Ref.				
State tax rate	(A)	0.000000	0.000000	0.000000	0.000000
County tax rate	(B)	0.000000	0.000000	0.000000	0.000000
Local tax rate	(C)	0.000000	0.000000	0.000000	0.000000
School tax rate	(D)	0.000000	0.000000	0.000000	0.000000
Voc. school tax rate	(E)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Local	(F1)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Non-Local	(F2)	0.000000	0.000000	0.000000	0.000000
Total Tax Rate	(G)	0.000000	0.000000	0.000000	0.000000
Less: State Credit	(H)	0.000000	0.000000	0.000000	0.000000
Net Tax Rate	(I)	0.000000	0.000000	0.000000	0.000000

		Utility	Utility	Utility	Utility
Local tax rate (Line C above)	(J)	0.000000	0.000000	0.000000	0.000000
School tax rate (Line D above)	(K)	0.000000	0.000000	0.000000	0.000000
Voc. school tax rate (Line E above)	(L)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Local (Line F1 above)	(M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates	(N)	0.000000	0.000000	0.000000	0.000000
Total tax rate (Line G above)	(O)	0.000000	0.000000	0.000000	0.000000
Ratio of local & school tax rate to					
total tax rate (Line N divided by O)	(P)	0.000000%	0.000000%	0.000000%	0.000000%
Net Tax Rate (Line I above)	(Q)	0.000000	0.000000	0.000000	0.000000
Net local and school rate: (Line P times Q)	(R)	0.000000	0.000000	0.000000	0.000000

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE

OPERATING EXPENSES

Estimated For Test Year 2010

Acct. <u>No.</u>	<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>3 Year Average</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>	<u>Estimated 2009</u>
600	Salaries and wages	\$39,689	\$41,260	\$43,431	\$41,460	\$45,000	\$47,500	
610	Purchased water	0	0	0	0	0	0	
620	Fuel or power purchased for pumping	12,774	12,380	11,380	12,178	10,882	20,000	
630	Chemicals	4,262	5,157	5,527	4,982	5,650	6,500	
640	Supplies and expenses	6,585	4,686	10,548	7,273	7,190	15,000	
650	Repairs of water plant	34,723	24,271	83,840	47,611	28,942	29,811	Explain
660	Transportation expenses	4,122	4,314	3,281	3,906	3,312	3,500	Explain
Total Operation & Maint. Expenses		\$102,155	\$92,068	\$158,007	\$117,410	\$100,976	\$122,311	
680	Administrative and general salaries	\$5,600	\$4,700	\$4,200	\$4,833	\$5,000	\$5,500	
681	Office supplies and expenses	5,769	5,808	5,128	5,568	5,679	5,850	
682	Outside services employed	109,155	79,514	32,243	73,637	25,042	50,000	Explain
684	Insurance Expense	6,691	6,474	6,468	6,544	7,500	14,000	
686	Employee pensions and benefits	10,026	10,460	11,028	10,505	11,281	12,000	
688	Regulatory commission expenses	280	1,057	314	550	405	490	Explain
689	Miscellaneous general expenses	1,416	1,055	1,000	1,157	1,136	1,600	
690	Uncollectible accounts	0	0	0	0	0	0	
Total General Expenses		\$138,937	\$109,068	\$60,381	\$102,795	\$56,043	\$89,440	
Total Oper. & Maint. Expenses		\$241,092	\$201,136	\$218,388	\$220,205	\$157,019	\$211,751	

NOTE: All 2009 and test year 2010 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

Test Year

2010

[Explain](#)

[Explain](#)

[Explain](#)

[Explain](#)

[Explain](#)

[Explain](#)

[Explain](#)

WINDSOR SANITARY DISTRICT NUMBER ONE

UTILITY PLANT IN SERVICE
Estimated For Test Year 2010

		Utility or Municipal Financed Transactions Only								
Acct. No.	<u>Plant account</u>	Actual Balance <u>12/31/2008</u>	Estimate 2009		Estimate Balance <u>12/31/2009</u>	Estimate 2010				Estimate Balance <u>12/31/2010</u>
			Additions	Retirements		<u>Major Construction</u>		<u>Routine</u>		
						Additions	Retirements	Additions	Retirements	
			<u>Notes (A,B)</u>	<u>Notes (A,B)</u>		<u>Notes (A,B)</u>	<u>Note (AB)</u>	<u>Notes (A,B)</u>	<u>Notes (A,B)</u>	
<u>Intangible Plant</u>										
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchises and consents	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0
<hr/>										
	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>										
<u>Source of Supply</u>										
310	Land and land rights	\$41,443	\$0	\$0	\$41,443	\$0	\$0	\$0	\$0	\$41,443
311	Structures and improvements	24,236	0	0	24,236	0	0	0	0	24,236
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0
314	Wells and springs	0	0	0	0	0	0	0	0	0
315	Infiltration galleries and tunnels	0	0	0	0	0	0	0	0	0
316	Supply mains	0	0	0	0	0	0	0	0	0
317	Other water source plant	0	0	0	0	0	0	0	0	0
<hr/>										
	Total Source of Supply Plant	\$65,679	\$0	\$0	\$65,679	\$0	\$0	\$0	\$0	\$65,679
<hr/>										
<u>Pumping Plant</u>										
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	Structures and improvements	23,503	0	0	23,503	0	0	0	0	23,503
322	Boiler plant equipment	0	0	0	0	0	0	0	0	0
323	Other power production equipment	0	0	0	0	0	0	0	0	0
324	Steam pumping equipment	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	37,746	0	0	37,746	0	0	0	0	37,746
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0
327	Hydraulic pumping equipment	0	0	0	0	0	0	0	0	0
328	Other pumping equipment	12,543	0	0	12,543	0	0	0	0	12,543
<hr/>										
	Total Pumping Plant	\$73,792	\$0	\$0	\$73,792	\$0	\$0	\$0	\$0	\$73,792
<hr/>										
<u>Water Treatment Plant</u>										
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	Structures and improvements	0	0	0	0	0	0	0	0	0
332.1	Water treatment equipment-Filtration	0	0	0	0	0	0	0	0	0
332.2	Water treatment equip.-Chlorination	5,075	0	0	5,075	0	0	0	0	5,075
<hr/>										
	Total Water Treatment Plant	\$5,075	\$0	\$0	\$5,075	\$0	\$0	\$0	\$0	\$5,075

WINDSOR SANITARY DISTRICT NUMBER ONE

UTILITY PLANT IN SERVICE
Estimated For Test Year 2010

		Utility or Municipal Financed Transactions Only								
Acct. No.	Plant account	Actual Balance 12/31/2008	Estimate 2009		Estimate Balance 12/31/2009	Estimate 2010				Estimate Balance 12/31/2010
			Additions	Retirements		Major Construction		Routine Construction		
						Additions	Retirements	Additions	Retirements	
			Notes (A,B)	Notes (A,B)		Notes (A,B)	Notes(A,B)	Notes (A,B)	Notes (A,B)	
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	\$19,957	\$0	\$0	\$19,957	\$0	\$0	\$0	\$0	\$19,957
341	Structures and improvements	74,107	0	0	74,107	0	0	0	0	74,107
342	Distribution reservoirs and standpipes	842,577	1,997,427	0	2,840,004	0	0	0	0	2,840,004
343	Transmission and distribution mains	1,844,178	48,403	0	1,892,581	0	0	0	0	1,892,581
344	Fire mains	0	0	0	0	0	0	0	0	0
345	Services	226,242	0	0	226,242	0	0	0	0	226,242
346	Meters	104,395	20,913	500	124,808	0	0	500	500	124,808
348	Hydrants	162,009	7,800	0	169,809	0	0	0	0	169,809
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$3,273,465	\$2,074,543	\$500	\$5,347,508	\$0	\$0	\$500	\$500	\$5,347,508
<u>General Plant</u>										
370	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371	Structures and improvements	21,414	0	0	21,414	0	0	0	0	21,414
372	Office furniture and equipment	4,825	0	0	4,825	0	0	0	0	4,825
372.1	Office furniture & equip - Computers	7,963	0	0	7,963	0	0	0	0	7,963
373	Transportation equipment	29,680	0	0	29,680	0	0	0	0	29,680
379	Miscellaneous equipment	22,974	0	0	22,974	0	0	0	0	22,974
390	Other tangible equipment	0	0	0	0	0	0	0	0	0
Total General Plant		\$86,856	\$0	\$0	\$86,856	\$0	\$0	\$0	\$0	\$86,856
Total Plant In Service		\$3,504,867	\$2,074,543	\$500	\$5,578,910	\$0	\$0	\$500	\$500	\$5,578,910

Notes:

- (A) If any Plant Additions require Construction Approval by the PSC, a request for approval must be submitted to the Commission in order for this rate increase application to be processed.
- (B) Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.

Please list the construction docket numl

Test Year
Average
<u>Balance</u>

\$0
0
0
<hr/>
\$0
<hr/>

\$41,443
24,236
0
0
0
0
0
0
<hr/>
\$65,679
<hr/>

\$0
23,503
0
0
0
37,746
0
0
<hr/>
12,543
<hr/>
\$73,792
<hr/>

\$0
0
0
<hr/>
5,075
<hr/>
\$5,075
<hr/>

Test Year Average Balance

\$19,957
74,107
2,840,004
1,892,581
0
226,242
124,808
169,809
0

\$5,347,508

\$0
21,414
4,825
7,963
29,680
22,974
0

\$86,856

\$5,578,910

per(s):

WINDSOR SANITARY DISTRICT NUMBER ONE

CONTRIBUTED PLANT

Estimated For Test Year 2010

Introduction:

The Utility Plant in Service-Contributed Plant is required to be established in all rate cases beginning with test year 2003. The requirement is per Commission Order dated April 2, 2001, in Docket 05-US-105 .

[illegible]

Acct. No.	Plant account	Actual Contributed Plant 12/31/2008	Contributed Plant Transactions Only							
			Estimate 2009		Estimate Balance 12/31/2009	Estimate 2010				Estimated Balance 12/31/2010
			Additions	Retirements		Major Construction		Routine Construction		
						Additions	Retirements	Additions	Retirements	
			Note (A)			Note (A)		Note (A)		
	Water Treatment Plant									
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
331	Structures and improvements	0	0	0	0	0	0	0	0	
332.1	Water treatment equipment-Filtration	0	0	0	0	0	0	0	0	
332.2	Water treatment equip.-Chlorination	0	0	0	0	0	0	0	0	
	Total Water Treatment Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Transmission and Distribution Plant									
340	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
341	Structures and improvements	0	0	0	0	0	0	0	0	
342	Distribution reservoirs and standpipes	0	0	0	0	0	0	0	0	
343	Transmission and distribution mains	461,120	0	0	461,120	0	0	0	461,120	
344	Fire mains	0	0	0	0	0	0	0	0	
345	Services	90,374	0	0	90,374	0	0	0	90,374	
346	Meters	0	0	0	0	0	0	0	0	
348	Hydrants	56,543	0	0	56,543	0	0	0	56,543	
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	
	Total Transmission and Distr. Plant	\$608,037	\$0	\$0	\$608,037	\$0	\$0	\$0	\$608,037	
	General Plant									
370	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
371	Structures and improvements	0	0	0	0	0	0	0	0	
372	Office furniture and equipment	0	0	0	0	0	0	0	0	
372.1	Office furniture & equip - Computers	0	0	0	0	0	0	0	0	
373	Transportation equipment	0	0	0	0	0	0	0	0	
379	Miscellaneous equipment	0	0	0	0	0	0	0	0	
390	Other tangible equipment	0	0	0	0	0	0	0	0	
	Total General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total	\$608,037	\$0	\$0	\$608,037	\$0	\$0	\$0	\$608,037	

Notes:

- (A) If any of the additions listed above require that Construction Approval be obtained from the PSC, such approval must have been sought in order for this rate increase application to be processed.

NOTE: Construction Approval is required for Contributed Plant as well as Plant Financed by the Utility and Municipality.

Please list the construction docket number below:

WINDSOR SANITARY DISTRICT NUMBER ONE

DEPRECIATION ACCRUAL AND EXPENSE

Estimated For Test Year 2010

A. The Estimated 2009 Depreciation Accrual in Column (A) is to be calculated based upon the current depreciation rates.

B. The Test Year 2010 Depreciation Accrual in Column (B) is to be based upon the PSC Recommended Depreciation Benchmark Rates (revised March 2, 2000) or upon the Utility Proposed Rates for the test year.

Acct. <u>No.</u>	<u>Plant account</u>	Estimate 2009			Test Year 2010					
		(per Attach. 11)			(per Attachment 11)					
		<u>Depr.</u>	<u>Avg. Depreciable</u>	<u>Depreciation</u>	<u>Depr.</u>	<u>Average Depreciable Balance</u>	<u>Depreciation Accrual</u>			<u>Test Year</u>
		<u>Rate (A)</u>	<u>Balance</u>	<u>Accrual</u>	<u>Rate (B)</u>	<u>Major</u>	<u>Routine</u>	<u>Major</u>	<u>Routine</u>	<u>Total</u>
301-303	Total Intangible Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Source of Supply</u>									
310	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
311	Structures and improvements	2.90%	\$24,236	\$703	3.20%	\$0	\$24,236	\$0	\$776	\$776
312	Collecting and impounding reservoirs	0.00%	0	\$0	1.70%	0	0	0	0	0
313	Lake, river, and other intakes	0.00%	0	\$0	1.70%	0	0	0	0	0
314	Wells and springs	0.00%	0	\$0	2.90%	0	0	0	0	0
315	Infiltration galleries and tunnels	0.00%	0	\$0	1.70%	0	0	0	0	0
316	Supply mains	0.00%	0	\$0	1.80%	0	0	0	0	0
317	Other water source plant	0.00%	0	\$0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			\$703						\$776
	<u>Pumping Plant</u>									
320	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
321	Structures and improvements	3.20%	\$23,503	\$752	3.20%	\$0	\$23,503	\$0	\$752	\$752
322	Boiler plant equipment	0.00%	0	\$0	4.40%	0	0	0	0	0
323	Other power production equipment	0.00%	0	\$0	4.40%	0	0	0	0	0
324	Steam pumping equipment	0.00%	0	\$0	4.40%	0	0	0	0	0
325	Electric pumping equipment	4.40%	37,746	\$1,661	4.40%	0	37,746	0	1,661	1,661
326	Diesel pumping equipment	0.00%	0	\$0	4.40%	0	0	0	0	0
327	Hydraulic pumping equipment	0.00%	0	\$0	4.40%	0	0	0	0	0
328	Other pumping equipment	4.40%	12,543	\$552	4.40%	0	12,543	0	552	552
	Total Pumping Plant			\$2,965						\$2,965
	<u>Water Treatment Plant</u>									
330	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
331	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
332.1	Water treatment equipment-Filtration	0.00%	0	\$0	3.30%	0	0	0	0	0
332.2	Water treatment equip.-Chlorination	6.00%	5,075	\$305	6.00%	0	5,075	0	305	305
	Total Water Treatment Plant			\$305						\$305

WINDSOR SANITARY DISTRICT NUMBER ONE

DEPRECIATION ACCRUAL AND EXPENSE

Estimated For Test Year 2010

Estimate 2009					Test Year 2010					
Acct. No.	Plant account	Depr. Rate (A)	Avg. Depreciable UPIS Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance		Depreciation Accrual		Test Year Total
						Major	Routine	Major	Routine	
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
341	Structures and improvements	3.20%	\$74,107	\$2,371	3.20%	\$0	\$74,107	\$0	\$2,371	\$2,371
342	Distribution reservoirs and standpipes	1.90%	1,841,291	\$34,985	1.90%	0	2,840,004	0	53,960	53,960
343	Transmission and distribution mains	1.30%	1,868,380	\$24,289	1.30%	0	1,892,581	0	24,604	24,604
344	Fire mains	0.00%	0	\$0	1.30%	0	0	0	0	0
345	Services	2.90%	226,242	\$6,561	2.90%	0	226,242	0	6,561	6,561
346	Meters	5.50%	114,602	\$6,303	5.50%	0	124,808	0	6,864	6,864
348	Hydrants	2.20%	165,909	\$3,650	2.20%	0	169,809	0	3,736	3,736
349	Other transmission and distr. plant	0.00%	0	\$0	5.00%	0	0	0	0	0
Total Transmission and Distr. Plant				\$78,159						\$98,096
<u>General Plant</u>										
370	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
371	Structures and improvements	2.90%	\$21,414	\$621	2.90%	\$0	\$21,414	\$0	\$621	\$621
372	Office furniture and equipment	5.80%	4,825	\$280	5.80%	0	4,825	0	280	280
372.1	Office furniture & equip - Computers	26.70%	7,963	\$2,126	26.70%	0	7,963	0	2,126	2,126
373	Transportation equipment	13.30%	29,680	\$3,947	13.30%	0	29,680	0	3,947	3,947
379	Miscellaneous equipment	5.80%	22,974	\$1,332	5.80%	0	22,974	0	1,332	1,332
390	Other tangible equipment	0.00%	0	\$0	5.80%	0	0	0	0	0
Total General Plant				\$8,306						\$8,306
Total			\$4,480,490	\$90,438	\$0		\$5,517,510	\$0	\$110,448	\$110,448
Miscellaneous Credits (Charges) to Accrual				\$0	Miscellaneous Credits (Charges) to Accrual					\$0
Estimated Depreciation Accrual (To Attachment 13)==>				\$90,438	(To Attachment 13)==>					\$110,448
Meter depr. allocated to sewer (deduction) 50 % <=Change if different				(\$3,152)	50 % <=Change if different allocation to sewer					(\$3,432)
Adjustments & Depreciation charged clearing accounts, etc: add (deduct):										
(Specify)				\$0						\$0
(Specify)				\$0						\$0
Estimated Depreciation Expense				\$87,286	Test Year Depreciation Expense (To Attachment 14)==>					\$107,016

WINDSOR SANITARY DISTRICT NUMBER ONE

Estimated For Test Year 2010

<u>Accumulated Depreciation</u>				<u>Major Projects</u>	<u>Routine</u>	<u>Total</u>	<u>Test Year Average Balance</u>
January 1, 2009 Balance	(Actual)					\$495,661	
Add: Annual Accrual	(per Attachment 12)	(A)				90,438	
Salvage	(Estimate)				\$0	0	
Less: Retirements	(per Attachment 11)	(B)				500	
Cost of Removal	(Estimate)				\$0	0	
Adjustments	increase (decrease)	(C)			0	0	
December 31, 2009 Balance	(Estimate)					\$585,599	\$585,599
Add: Annual Accrual	(per Attachment 12)	(A)		\$0	\$110,448	110,448	55,224
Salvage	(Estimated)			0	0	0	0
Less: Retirements	(per Attachment 11)	(B)		0	500	500	250
Cost of Removal	(Estimated)			0	0	0	0
December 31, 2010 Balance	(Estimated)					\$695,547	
Test Year Average Balance							\$640,573

<u>Materials and Supplies Inventory</u>				<u>Test Year Average Balance</u>
Account Balances:				
December 31, 2006	(Actual)		\$22,152	
December 31, 2007	(Actual)		26,411	
December 31, 2008	(Actual)		25,018	
December 31, 2009	(Estimate)	(D)	24,500	\$12,250
December 31, 2010	(Estimated)	(D)	24,500	12,250
Test Year Average Balance				\$24,500

<u>Regulatory Liability and Other Adjustments</u>				<u>Regulatory Liab (Account 253)</u>	<u>Other</u>	<u>Total</u>	<u>Test Year Average Balance</u>
Account Balances:							
December 31, 2008	(Actual)	(E)		\$72,213	\$0	\$0	
December 31, 2009	(Estimated)	(E)		67,398	0	67,398	33,699
December 31, 2010	(Estimated)	(E)		62,583	0	62,583	31,292
Test Year Average Balance							\$64,991

Note: (A) The depreciation accrual totals for 2009 and 2010 must agree with Attachment 12.

For rate case purposes, major construction additions are factored into the calculated accrual as if in service the entire year.

(B) The plant retirement totals for 2004 and 2005 must agree with Attachment 11.

If test year retirements are being retired as a result of major construction project, indicate that portion in the major projects column.

(C) Explain adjustments on Attachment 18.

(D) If there is a variance to the prior year balance of more or less than 15%, please state the basis used for developing the M & S estimates for 2009 & 2010.

(E) Explain Other on Attachment 18.

WINDSOR SANITARY DISTRICT NUMBER ONE

Estimated for Test Year 2010

Part One:	Total Operating Revenues	(per Attachment 7)	<u>\$374,797</u>
	Total Operation and Maintenance Expenses	(per Attachment 10)	\$211,751
	Depreciation Expense	(per Attachment 12)	107,016
	Amortization Expense--Account # 404 (specify):		0
			0
	Taxes	(per Attachment 8)	<u>3,835</u>
	Total Operating Expenses		<u>\$322,602</u>
	Net Operating Income (Loss)-Test Year 2010		<u><u>\$52,195</u></u>

Part Two:	Utility Plant In Service:		
	Test Year Average Balance	(per Attachment 11)	\$5,578,910
	Materials and Supplies:		
	Test Year Average Balance	(per Attachment 13)	24,500
	Less: Accumulated Depreciation:		
	Test Year Average Balance	(per Attachment 13)	640,573
	Regulatory Liability and Other:		
	Test Year Average Balance	(per Attachment 13)	64,991
	Average Net Investment Rate Base (NIRB)		<u><u>\$4,897,847</u></u>

Part Three:	Average Net Investment Rate Base	(per Part Two above)	\$4,897,847	
	TIMES Rate of Return Requested			
	(Enter requested rate in this box.)	<input type="text" value="4.35%"/>	4.35%	
	Return on Average Net Investment Rate Base (NIRB)		<u><u>\$213,056</u></u>	(A)
	Total Operation and Maintenance Expenses	(per Part One above)	\$211,751	
	TIMES allowance on O&M expenses		<u>6.00%</u>	
	Operating Allowance		<u><u>\$12,705</u></u>	(B)
	Enter the larger of either:			
	The Return on NIRB (A) or the Operating Allowance (B)		\$213,056	
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	<u>52,195</u>	
	Increase Requested-Test Year 2010		<u><u>\$160,861</u></u>	
	Overall Percentage Increase in			
	Total Sales of Water <u>at Current Rates:</u>	<input type="text" value="43%"/>		

WINDSOR SANITARY DISTRICT NUMBER ONE

FINANCING AND DEBT SUMMARY
Estimated For Test Year 2010

FINANCING OF PLANT ADDITIONS (including Contributed Plant):

Description	Estimate 2009	Test Year 2010
Contributed Plant by Developers	\$0	\$0
Contributed Plant by Customers		
Special Assessments--Collections and Tax Roll		
Grants for Plant Additions		
Plant Paid for by Municipality		
Plant Paid for by TIF District		
Proceeds from Debt Issued during Year		
Special Construction Funds		
Available Cash or Invested Funds		
Utility Earnings		
Other: (Specify)		
Total	<u>\$0</u>	<u>\$0</u>

DEBT SUMMARY (See Instruction # 17)

- a. List the utility's debt issues. Use only one line for each existing and estimated new debt issue.
 - i. Include the corresponding annual interest, either accrued or payable, for each issue.
 - ii. A summary in total is acceptable if the utility has debt information available by issue and can scan and/or insert the information to this attachment. An attachment to this email is also acceptable.
 - iii. All debt issues for all utility departments and non-utility sewer departments reported in the PSC annual report must be included unless a separate balance sheet and income statement are provided.
- b. If necessary, please describe unusual situations in the Notes (Attachment 18).

Description	Estimated 2009		Estimated 2010		Estimated 2011	
	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year
Outstanding Debt Issues: (Specify)	\$98,608	\$1,997,427	\$89,109	\$1,926,128	\$85,000	\$1,850,800

If necessary, insert additional lines here.

Totals	<u>\$98,608</u>	<u>\$1,997,427</u>	<u>\$89,109</u>	<u>\$1,926,128</u>	<u>\$85,000</u>	<u>\$1,850,800</u>
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Note (1): Include as Interest Expense amounts which will be reported in Account 427, Interest on Long Term Debt; in Account 430, Interest on Debt to Municipality; and Account 431, Other Interest Charges.

WINDSOR SANITARY DISTRICT NUMBER ONE

CUSTOMER NOTIFICATION

Test Year 2010

1. Pursuant to Wis. Admin. Code § PSC 2.10, your utility is required to provide notice to customers of the filing of the rate increase application and the general nature and effect of the filing.
 - a. If billing is monthly by envelope, a bill insert over one complete billing cycle is required.
 - b. If billing is by a method other than monthly by envelope, a special mailing or a display advertisement in a newspaper having general circulation in the utility's service area is required (with the following exception).
 - c. If your utility serves fewer than 1,000 customers, a notice may be posted in at least 3 public places.
2. The notice shall contain the following information:
 - a. The amount of the request.
 - b. The reasons for the request.
 - c. The date, time and location of the hearing and how customers can contact the Public Service Commission regarding scheduling questions.
 - d. The effect (dollar and percentage) on the average residential customer if the request were to be granted.
3. Your utility is required to file proof of notice no later than 3 days prior to the hearing.
4. Public Service Commission staff will assist your utility in complying with the notice requirements.

Below is an example notice that your utility may use. An electronic (Microsoft Word) version of this example notice for you to customize will be included in the e-mail confirmation which will be sent to you within two weeks of our receipt of your Application to Increase Rates.

PUBLIC NOTICE TO ALL CUSTOMERS OF {NAME OF WATER UTILITY}

The {Name of Water Utility} has filed an application with the Public Service Commission of Wisconsin (PSCW) to increase water rates. The increase is necessary {state the reason(s) for the request to increase water rates}.

The total increase in water revenues requested is \$_____ which will result in an estimated overall rate increase of _____% over the water utility's present revenues. If the request is granted, the water bill for an average residential customer with a 5/8-inch or 3/4-inch meter who uses _____ {gallons / cubic feet} of water per {month / quarter} will increase from \$_____ to \$_____, or _____%.

A telephonic public hearing on the application has been scheduled for {Day of the Week}, {Month} {Day}, {Year}, at _____:____ {a.m./p.m.} in the {Room?}, {Building}, {Street Address}, {Municipality}, Wisconsin. Scheduling questions regarding this hearing may be directed to the PSCW at (608) 266-3766.

If you have any questions, please contact {{Name?}}, {Title?} / {Name of Water Utility??} at {Telephone Number}.

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE**MISCELLANEOUS**

Test Year 2010

Part One: If plant accounts in Attachment 11 and/or Attachment 11a, Utility Plant in Service, have transactions for the interim or test year for Account 343, Mains, or Account 348, Hydrants, specify the units added and/or retired for each account.

	Year	Attachment 11		Attachment 11a		Net Units <u>+ (a) - (b)</u>
		Units Added	Units Retired	Units Added	Units Retired	
		(a)	(b)	(a)	(b)	
Feet of Main	2009	0	0	0	0	0
Feet of Main-Routine	2010	0	0	0	0	0
Feet of Main-Major Projects	2010	0	0	0	0	0
Hydrants	2009		0	3	0	3
Hydrants-Routine	2010	0	0	0	0	0
Hydrants-Major Projects	2010	0	0	0	0	0

Part Two: Does the utility wish to revise its Schedule Cz-1, the charge for installing a water service?

Select One

- ☐ No
- ☐ Yes--Based upon actual cost to install a water service for all customers.
- ☐ Yes--Based upon the average cost to install a 3/4 inch or 1 inch water service for a residential customer.
- Average cost is \$ _____

Part Three: The Wisconsin Administrative Code provides alternatives for late payment charges on delinquent bills for service. If the utility is also regulated by the PSC for electric and/or sewer rates, it is recommended that the charge be consistent for all. Indicate which late payment charge the utility wants to be included in its tariff.

Select One

- ☐ 3 percent one time charge
- ☐ 1 percent per month charge

Part Four: Does the utility wish to establish or revise Schedule NSF-1, the charge to customers for checks returned for non-sufficient funds?

Select One

- ☐ No
- ☐ Yes -- utility is also regulated by the PSC for electric and/or sewer rates.
- ☐ Yes -- utility is regulated by the PSC for water rates only.

What is the charge by your financial institution(s) for a non-sufficient funds (NSF) check?

\$ 35.00 is the charge for a NSF check.

Part Five: Include any other utility proposed tariff schedule changes below.

Increase standby fee to \$125.

*2010 Test Year***WINDSOR SANITARY DISTRICT NUMBER ONE****NOTES**

A/C 650	In 2008, the WSD#1 repaired and replaced all the radio boxes that created a large expense.
A/C 660	The costs of transportation has decreased due to less travel.
A/C 682	During the years of 2006 & 2007, the WSD #1 was exploring various options for a possible lift station, reservoir system, new water tank and other capital improvements. This led to higher expenses for engineering, consulting and legal fees.
A/C 630	The estimated 2010 chemical expense is projected higher due to increase in the price of chemicals and more chemical purchases due to the completion of the new reservoir.
A/C 688	The regulatory expense in 2007 had a one time write off.
A/C 620	The new reservoir system will require more power expense.
A/C 640	The new reservoir system will require more supplies.
A/C 684	General insurance increases along with coverage for the new reservoir.
A/C 689	General increases due to growth.

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE

STEP II MAJOR PLANT DETAIL

Test Year 2010

USE ONLY FOR "MAJOR" PLANT NOT COMPLETED NOR PLACED IN SERVICE BY THE END OF THE TEST YEAR

<u>Summary of Plant Additions (Retirements) in Step II</u>		<u>Addition (Retirement) Amount</u>	<u>Depreciation</u>	
<u>Account Number</u>	<u>Description</u>		<u>Rate</u>	<u>Expense</u>
<u>Financed by Utility or Municipality:</u>		\$0	0.00%	\$0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
Total Financed by Utility or Municipality		<u>\$0</u>	Depreciation Total	<u>\$0</u>
<u>Contributed Plant:</u>		\$0		
		0		
		0		
		0		
		0		
Total Contributed Plant		<u>\$0</u>		
Total Step II Plant Additions		<u>\$0</u>		
Less: Plant Outside Municipality		<u>0</u>		
Net Taxable Plant		<u>\$0</u>		
Times Assessment Ratio (per Attachment 9)		0.000000		
Times Net Local and School Rate (per Attachment 9)		<u>0.000000</u>		
Calculated Tax Equivalent--Step II			\$0	
Calculated Tax Equivalent – Step I (per Attachment 9)			<u>0</u>	
Tax Equivalent Computed (Combined Total Step I and II)			<u>\$0</u>	
1994 Tax Equivalent Payable in 1995 (per Attachment 9)			<u>\$0</u>	
If the municipality has authorized a lower amount as allowed by Wis. Stat. § 66.069 (1)(c), then place that amount on this line. If no authorization, leave blank. ==>				
Step I and Step II Combined:				
Tax Equivalent Payable for the Test Year (See Attachment 9, Instruction 4 for criteria)			\$0	
Less: Meter Allocation to Sewer (Attachment 8)			<u>0</u>	
Step I and Step II Combined Net Property Tax Equivalent-Water Utility			<u>\$0</u>	

	<u>Units Added</u>
If mains or hydrant plant accounts have Step II transactions above, specify the net units added for each.	Feet of Main 0
	Hydrants 0

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE
STEP II SUMMARY
Test Year 2010

	Step I Total Per <u>Attachment 14</u>	Step II <u>Additional</u>	Combined <u>Total</u>
Part One: Total Operating Revenues	\$374,797	\$0	\$374,797
Total Operation and Maintenance Expenses	\$211,751	\$0	\$211,751
Depreciation Expense	107,016	0	107,016
Amortization Expense--Account # 404 (specify):	0	0	0
		0	0
Taxes	3,835	0	3,835
Total Operating Expenses	\$322,602	\$0	\$322,602
Net Operating Income (Loss)-Test Year 2010	\$52,195	\$0	\$52,195
Part Two:			
Utility Plant In Service	\$5,578,910	\$0	\$5,578,910
Add: Materials and Supplies	24,500	0	24,500
Less: Accumulated Depreciation	640,573	0	640,573
Regulatory Liability and Other	64,991	0	64,991
Net Investment Rate Base (NIRB)	\$4,897,847	\$0	\$4,897,846
Part Three: Average Net Investment Rate Base	(per Part Two above)		\$4,897,846
TIMES Rate of Return Requested for Step II:			
The requested return can be different than in Step I. Enter the Step II requested rate in this box.	4.35%		4.35%
Return on Average Net Investment Rate Base (NIRB)			\$213,056 (A)
Total Operation and Maintenance Expenses	(per Part One above)		\$211,751
TIMES allowance on O&M expenses			6.00%
Operating Allowance			\$12,705 (B)
Enter the larger of either:			
The Return on NIRB (A) or the Operating Allowance (B)			\$213,056
Less: Estimated Net Operating Income (Loss)--Combined Step I and II	(per Part One above)		\$52,195
Increase Requested-Test Year 2010--Combined Step I and II			\$160,861
Overall Percentage Increase in Total Sales of Water at Current Rates:		43%	

2010 Test Year

WINDSOR SANITARY DISTRICT NUMBER ONE
STEP II
NOTES
Test Year 2010

Step II Major Project(s) Authorization Docket Number(s)==>

Briefly Describe the Major Project(s) Below:

Other assumptions relating to Step II Major Project(s) -- Describe below: